

COUNTY SALES AND USE TAXES PER CAPITA, 1995 AND 2003

Counties may impose a 0.5 % sales and use tax on the same tax base as the state sales and use tax. Currently, 58 counties impose a county tax. Also, Brown County imposes a football stadium sales and use tax at the same 0.5% tax rate and countywide tax base as a county sales tax.

Comparison of county sales taxes per capita and changes over time indicate the dispersion of economic growth. For the full year of 1995, 46 counties imposed a county sales tax. Forest and Trempealeau counties' taxes were effective April 1, 1995 and October 1, 1995 and, therefore, they are excluded from the comparison. For the full year of 2003, 59 counties imposed a countywide sales tax, including the football stadium tax in Brown County.

Benchmarks

1. Average State Sales Taxes

Total state sales and use taxes increased about 46.0% and the state population increased 7.6% from 1995 through 2003. State sales and use taxes per capita increased from \$510 to \$692 or 35.7% from calendar year 1995 to 2003. Since the state sales tax rate is 10 times the county rate, the state amount was divided by 10 and adjusted for the Department of Revenue administrative fee to provide a benchmark for comparison. The benchmarks are \$50 per capita in 1995 and \$68 per capita in 2003, an increase of 35.3%.

2. Average Sales Taxes for Counties with a County Sales Tax

Average county sales taxes for those counties that impose a county sales tax provide a second benchmark. On average, county sales taxes were \$47 per capita in 1995 and \$65 in 2003, an increase of 38.4%. Thus, average county sales taxes per capita are about \$3 less than for the state as a whole but they have increased about 3% greater than the state as a whole. Looking only at the 46 counties that imposed a tax in 1995 does not affect the results.

The Maps

1. Map 1: 1995

Map 1 shows county sales and use taxes per capita by county for the 46 counties that imposed a county sales tax in 1995. As the map shows, only 10 counties equaled or exceeded the statewide benchmark of \$50. Counties above the benchmark were Barron, Dane, Door, La Crosse, Marathon, Oneida, Sauk, Sawyer, Vilas and Walworth. Pierce had the lowest collections with \$25 per capita.

2. Map 2: 2003

Map 2 shows county sales and use taxes per capita by county for the 59 counties that imposed a countywide sales tax in 2003. As the map shows, 14 counties equaled or exceeded the statewide \$68 benchmark. These included the same 10 counties that were above the benchmark in 1995, plus Crawford and Ozaukee, both only about 0.5% below in the

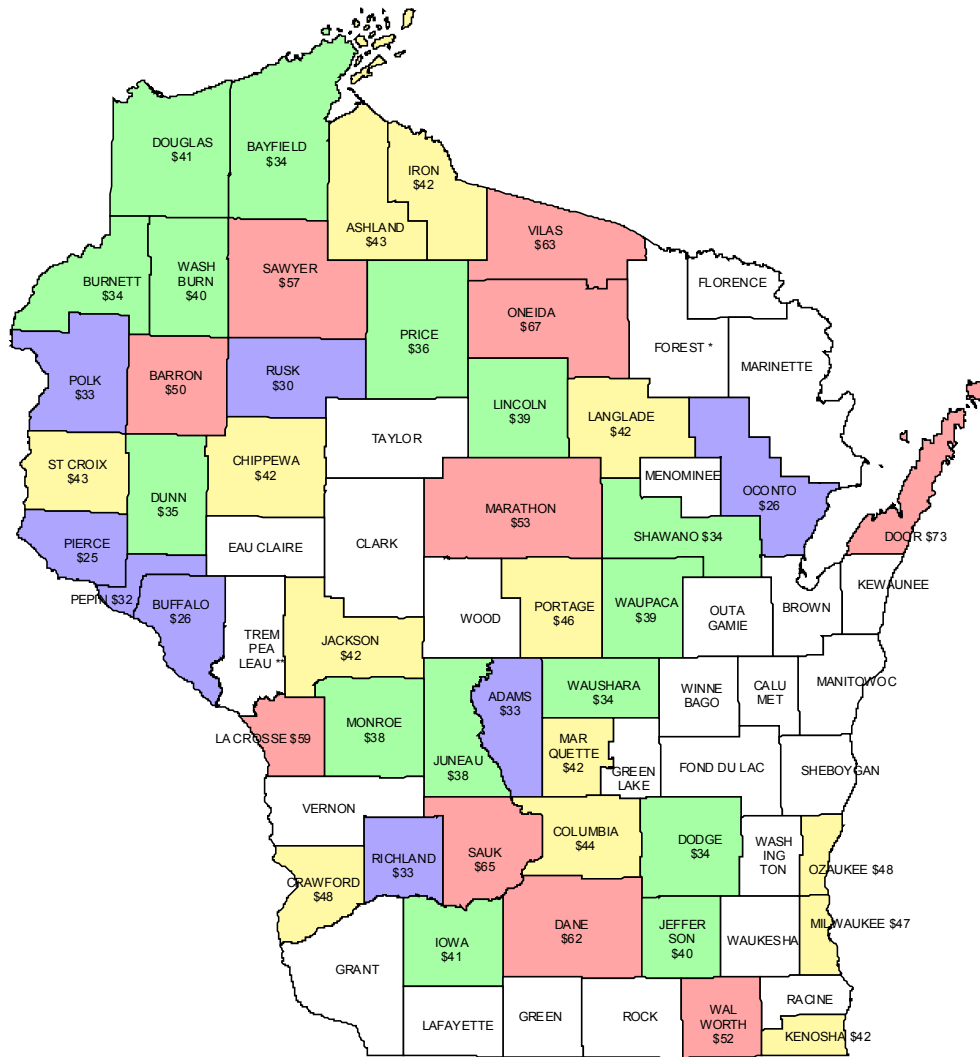
benchmark in 1995, and Brown and Eau Claire, which did not have local sales taxes in 1995. Lafayette trailed with \$30 per capita.

3. Map 3: Changes in Per Capita County Sales and Use Taxes from 1995 – 2003

Map 3 shows the percentage changes in county sales taxes from 1995 through 2003 for the 46 counties that imposed a tax in 1995. Taxes increased in 14 counties between 33% and 38%, about the same rate (35.3%) state sales taxes increased. Taxes increased by less than 33% in 12 counties and by greater than 38% in 20 counties. Oconto, Rusk, St. Croix and Sauk had the largest percentage increases while Jackson, Juneau, Marquette, and Waushara had the smallest.

A summary table showing per capita taxes in 1995 and 2003 and the rate of increase is included.

MAP 1: COUNTY SALES TAXES PER CAPITA BY COUNTY, 1995



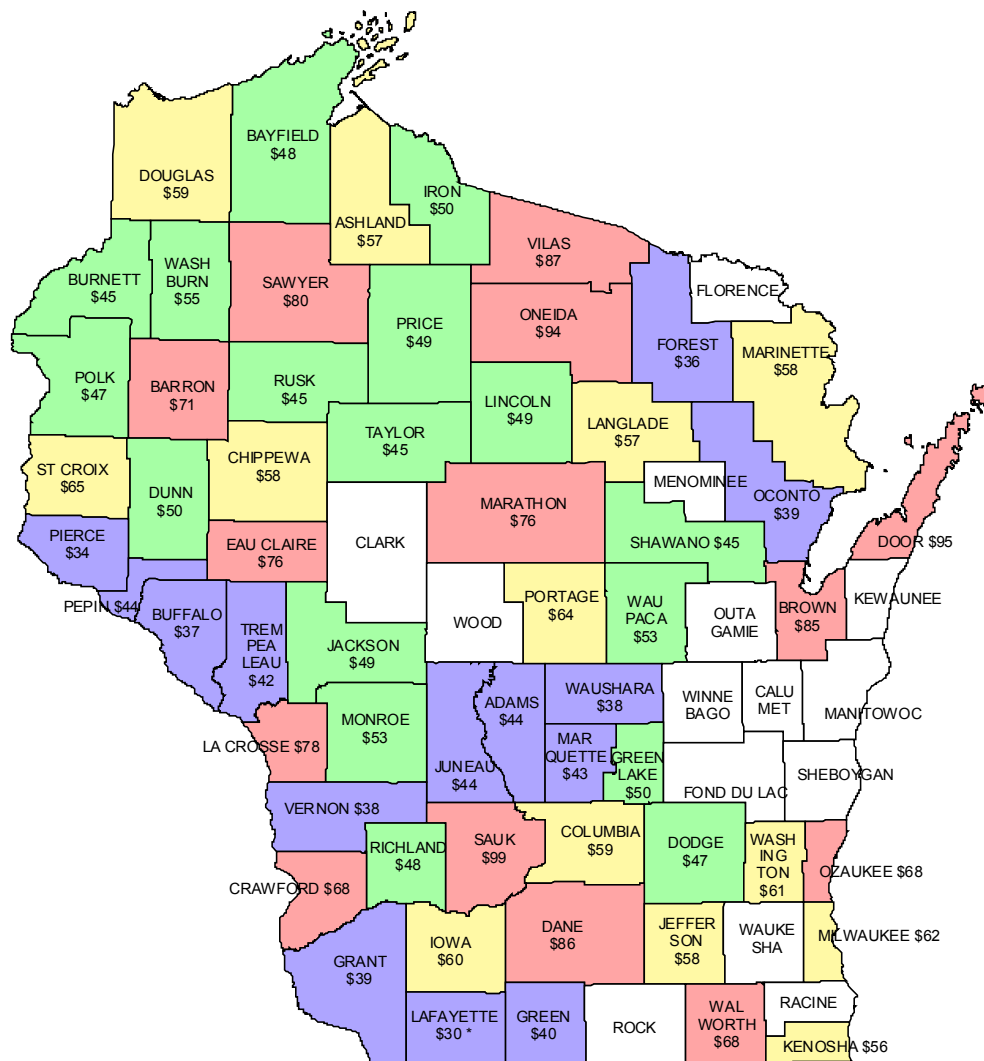
1995 Local Sales Taxes by County

NA
\$25 - 33
\$33 - 41
\$42 - 49
\$50 - 73

* Forest County imposed a sales tax effective April 1, 1995.


** Trempealeau County imposed a sales tax effective October 1, 1995.

MAP 2: LOCAL SALES TAXES PER CAPITA BY COUNTY, 2003




2003 Local Sales Taxes per Capita

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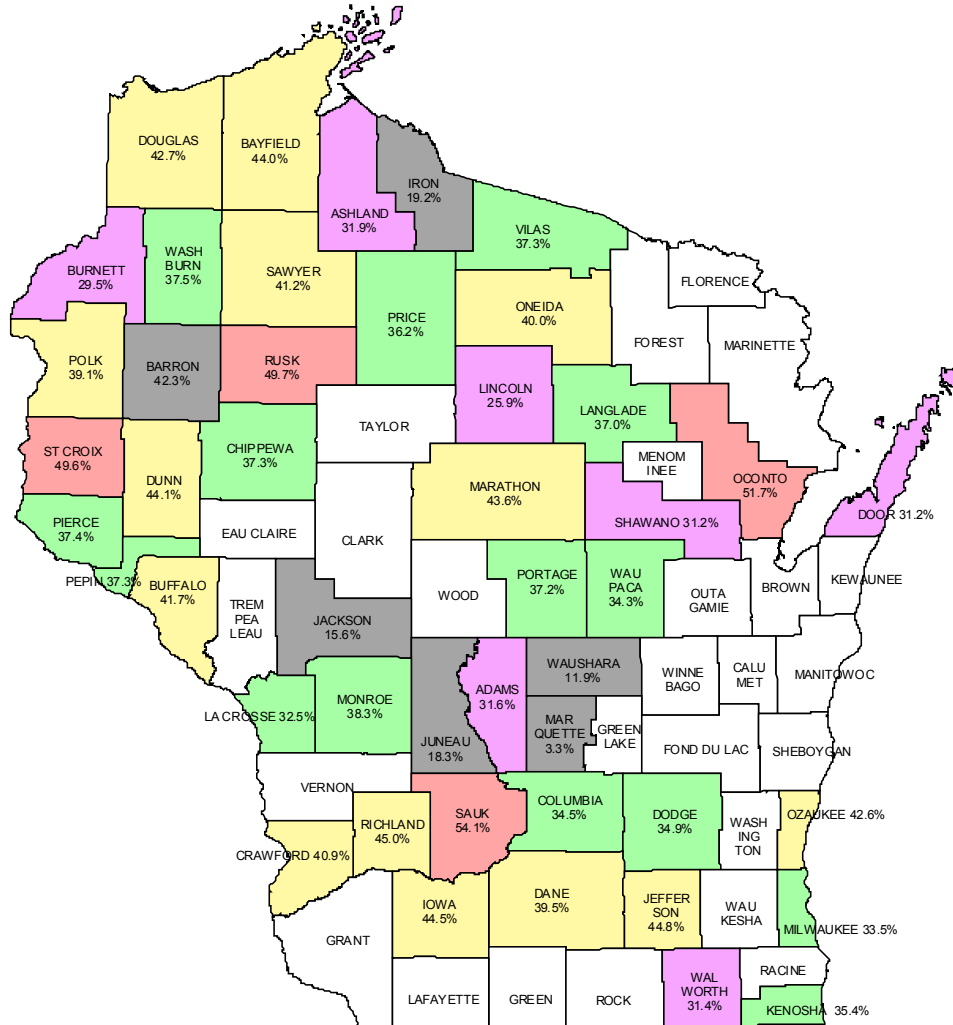
 \$30 - 44

	\$45 - 55
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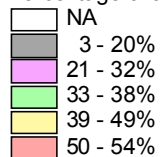
 \$55 - 67

 \$68 - 99

MAP 3: PERCENTAGE CHANGES IN SALES TAXES
PER CAPITA BY COUNTY, 1995 - 2003



Percentage change in per capita sales taxes



LOCAL SALES TAXES PER CAPITA, 1995 - 2003

County	1995 Taxes Per Capita	2003 Taxes Per Capita	Change 1995-2003
ADAMS	\$33.15	\$43.63	31.6%
ASHLAND	\$42.93	\$56.61	31.9%
BARRON	\$50.05	\$71.24	42.3%
BAYFIELD	\$33.58	\$48.34	44.0%
BROWN	\$0.00	\$85.22	NA
BUFFALO	\$25.92	\$36.73	41.7%
BURNETT	\$34.44	\$44.59	29.5%
CALUMET	\$0.00	\$0.00	NA
CHIPPEWA	\$41.94	\$57.57	37.3%
CLARK	\$0.00	\$0.00	NA
COLUMBIA	\$43.62	\$58.67	34.5%
CRAWFORD	\$48.01	\$67.66	40.9%
DANE	\$61.78	\$86.16	39.5%
DODGE	\$34.80	\$46.93	34.9%
DOOR	\$72.70	\$95.38	31.2%
DOUGLAS	\$41.37	\$59.05	42.7%
DUNN	\$34.94	\$50.34	44.1%
EAU CLAIRE	\$0.00	\$76.28	NA
FLORENCE	\$0.00	\$0.00	NA
FOND DU LAC	\$0.00	\$0.00	NA
FOREST	\$16.23	\$35.57	119.2%
GRANT	\$0.00	\$39.32	NA
GREEN	\$0.00	\$39.65	NA
GREEN LAKE	\$0.00	\$49.53	NA
IOWA	\$41.21	\$59.56	44.5%
IRON	\$41.56	\$49.55	19.2%
JACKSON	\$41.98	\$48.53	15.6%
JEFFERSON	\$39.82	\$57.65	44.8%
JUNEAU	\$37.52	\$44.37	18.3%
KENOSHA	\$41.66	\$56.42	35.4%
KEWAUNEE	\$0.00	\$0.00	NA
LA CROSSE	\$59.12	\$78.31	32.5%
LAFAYETTE	\$0.00	\$29.63	NA
LANGLADE	\$41.81	\$57.28	37.0%
LINCOLN	\$39.26	\$49.41	25.9%
MANITOWOC	\$0.00	\$0.00	NA
MARATHON	\$52.77	\$75.76	43.6%
MARINETTE	\$0.00	\$58.45	NA
MARQUETTE	\$42.04	\$43.42	3.3%
MENOMINEE	\$0.00	\$0.00	NA
MILWAUKEE	\$46.79	\$62.48	33.5%
MONROE	\$38.16	\$52.79	38.3%
OCONTO	\$25.97	\$39.40	51.7%
ONEIDA	\$66.85	\$93.57	40.0%

LOCAL SALES TAXES PER CAPITA, 1995 - 2003

County	1995 Taxes Per Capita	2003 Taxes Per Capita	Change 1995-2003
OUTAGAMIE	\$0.00	\$0.00	NA
OZAUKEE	\$47.49	\$67.72	42.6%
PEPIN	\$32.17	\$44.17	37.3%
PIERCE	\$24.61	\$33.81	37.4%
POLK	\$33.47	\$46.56	39.1%
PORTAGE	\$46.42	\$63.70	37.2%
PRICE	\$36.01	\$49.04	36.2%
RACINE	\$0.00	\$0.00	NA
RICHLAND	\$33.35	\$48.35	45.0%
ROCK	\$0.00	\$0.00	NA
RUSK	\$29.85	\$44.70	49.7%
SAINT CROIX	\$43.35	\$64.86	49.6%
SAUK	\$63.94	\$98.52	54.1%
SAWYER	\$56.72	\$80.08	41.2%
SHAWANO	\$34.49	\$45.26	31.2%
SHEBOYGAN	\$0.00	\$0.00	NA
TAYLOR	\$0.00	\$44.99	NA
TREMPEALEAU	\$0.00	\$42.02	NA
VERNON	\$0.00	\$37.53	NA
VILAS	\$63.14	\$86.68	37.3%
WALWORTH	\$51.91	\$68.20	31.4%
WASHBURN	\$40.03	\$55.04	37.5%
WASHINGTON	\$0.00	\$61.25	NA
WAUKESHA	\$0.00	\$0.00	NA
WAUPACA	\$39.31	\$52.81	34.3%
WAUSHARA	\$33.59	\$37.59	11.9%
WINNEBAGO	\$0.00	\$0.00	NA
WOOD	\$0.00	\$0.00	NA
STATE (ADJ.)	\$50.21	\$67.96	35.3%
COUNTIES W/TAX	\$46.90	\$64.92	38.4%

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